

1 PAUL J. PASCUZZI, CA State Bar No. 148810
2 FELDERSTEIN FITZGERALD
3 WILLOUGHBY & PASCUZZI LLP
4 400 Capitol Mall, Suite 1750
Sacramento, CA 95814
Telephone: (916) 329-7400
Facsimile: (916) 329-7435

5 Attorneys for Elli M. A. Mills, J.D., MBA, Receiver

6

7

8 **UNITED STATES DISTRICT COURT**

9

DISTRICT OF NEVADA

10 USACM LIQUIDATING TRUST,

11 Plaintiff,

12 v.

13 PLACER COUNTY LAND
14 SPECULATORS, LLC, aka PLACER
COUNTY LAND INVESTORS, LLC; et
al,

15 Defendants

Civil Action No. 2:08-cv-01276-KJD-RJJ

Date: April 2, 2013
Time: 9:00 a.m.
Judge: Hon. Kent J. Dawson

16 **ORDER AUTHORIZING RECEIVER TO EMPLOY
17 SPECIAL COUNSEL FOR REAL ESTATE TAX MATTERS**

18 Upon consideration of the Motion of Receiver for Order Authorizing Receiver to Employ
19 Special Counsel for Real Estate Matters [Docket No. 734], after a hearing on proper notice, the
20 Court having considered the motion and arguments, and good cause appearing,

21 IT IS ORDERED that:

22 1. The Motion is granted;

23 2. The Receiver is authorized to employ Boutin Jones, Inc. ("Boutin") as his special
tax counsel herein. A full description of the terms of retention is contained in the attached
24 Exhibit A;

25 3. The Receiver is authorized to pay Boutin its fees and costs in accordance with
paragraph 13 of the Receivership Order; and

26 4. The Receiver is authorized to take all such action as necessary to effectuate the

27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120
121
122
123
124
125
126
127
128
129
130
131
132
133
134
135
136
137
138
139
140
141
142
143
144
145
146
147
148
149
150
151
152
153
154
155
156
157
158
159
160
161
162
163
164
165
166
167
168
169
170
171
172
173
174
175
176
177
178
179
180
181
182
183
184
185
186
187
188
189
190
191
192
193
194
195
196
197
198
199
200
201
202
203
204
205
206
207
208
209
210
211
212
213
214
215
216
217
218
219
220
221
222
223
224
225
226
227
228
229
230
231
232
233
234
235
236
237
238
239
240
241
242
243
244
245
246
247
248
249
250
251
252
253
254
255
256
257
258
259
260
261
262
263
264
265
266
267
268
269
270
271
272
273
274
275
276
277
278
279
280
281
282
283
284
285
286
287
288
289
290
291
292
293
294
295
296
297
298
299
300
301
302
303
304
305
306
307
308
309
310
311
312
313
314
315
316
317
318
319
320
321
322
323
324
325
326
327
328
329
330
331
332
333
334
335
336
337
338
339
340
341
342
343
344
345
346
347
348
349
350
351
352
353
354
355
356
357
358
359
360
361
362
363
364
365
366
367
368
369
370
371
372
373
374
375
376
377
378
379
380
381
382
383
384
385
386
387
388
389
390
391
392
393
394
395
396
397
398
399
400
401
402
403
404
405
406
407
408
409
410
411
412
413
414
415
416
417
418
419
420
421
422
423
424
425
426
427
428
429
430
431
432
433
434
435
436
437
438
439
440
441
442
443
444
445
446
447
448
449
450
451
452
453
454
455
456
457
458
459
460
461
462
463
464
465
466
467
468
469
470
471
472
473
474
475
476
477
478
479
480
481
482
483
484
485
486
487
488
489
490
491
492
493
494
495
496
497
498
499
500
501
502
503
504
505
506
507
508
509
510
511
512
513
514
515
516
517
518
519
520
521
522
523
524
525
526
527
528
529
530
531
532
533
534
535
536
537
538
539
540
541
542
543
544
545
546
547
548
549
550
551
552
553
554
555
556
557
558
559
5510
5511
5512
5513
5514
5515
5516
5517
5518
5519
5520
5521
5522
5523
5524
5525
5526
5527
5528
5529
5530
5531
5532
5533
5534
5535
5536
5537
5538
5539
55310
55311
55312
55313
55314
55315
55316
55317
55318
55319
55320
55321
55322
55323
55324
55325
55326
55327
55328
55329
55330
55331
55332
55333
55334
55335
55336
55337
55338
55339
55340
55341
55342
55343
55344
55345
55346
55347
55348
55349
55350
55351
55352
55353
55354
55355
55356
55357
55358
55359
55360
55361
55362
55363
55364
55365
55366
55367
55368
55369
55370
55371
55372
55373
55374
55375
55376
55377
55378
55379
55380
55381
55382
55383
55384
55385
55386
55387
55388
55389
55390
55391
55392
55393
55394
55395
55396
55397
55398
55399
553100
553101
553102
553103
553104
553105
553106
553107
553108
553109
553110
553111
553112
553113
553114
553115
553116
553117
553118
553119
553120
553121
553122
553123
553124
553125
553126
553127
553128
553129
553130
553131
553132
553133
553134
553135
553136
553137
553138
553139
553140
553141
553142
553143
553144
553145
553146
553147
553148
553149
553150
553151
553152
553153
553154
553155
553156
553157
553158
553159
553160
553161
553162
553163
553164
553165
553166
553167
553168
553169
553170
553171
553172
553173
553174
553175
553176
553177
553178
553179
553180
553181
553182
553183
553184
553185
553186
553187
553188
553189
553190
553191
553192
553193
553194
553195
553196
553197
553198
553199
553200
553201
553202
553203
553204
553205
553206
553207
553208
553209
553210
553211
553212
553213
553214
553215
553216
553217
553218
553219
553220
553221
553222
553223
553224
553225
553226
553227
553228
553229
553230
553231
553232
553233
553234
553235
553236
553237
553238
553239
553240
553241
553242
553243
553244
553245
553246
553247
553248
553249
553250
553251
553252
553253
553254
553255
553256
553257
553258
553259
553260
553261
553262
553263
553264
553265
553266
553267
553268
553269
553270
553271
553272
553273
553274
553275
553276
553277
553278
553279
553280
553281
553282
553283
553284
553285
553286
553287
553288
553289
553290
553291
553292
553293
553294
553295
553296
553297
553298
553299
553300
553301
553302
553303
553304
553305
553306
553307
553308
553309
553310
553311
553312
553313
553314
553315
553316
553317
553318
553319
553320
553321
553322
553323
553324
553325
553326
553327
553328
553329
553330
553331
553332
553333
553334
553335
553336
553337
553338
553339
553340
553341
553342
553343
553344
553345
553346
553347
553348
553349
553350
553351
553352
553353
553354
553355
553356
553357
553358
553359
553360
553361
553362
553363
553364
553365
553366
553367
553368
553369
553370
553371
553372
553373
553374
553375
553376
553377
553378
553379
553380
553381
553382
553383
553384
553385
553386
553387
553388
553389
553390
553391
553392
553393
553394
553395
553396
553397
553398
553399
553400
553401
553402
553403
553404
553405
553406
553407
553408
553409
553410
553411
553412
553413
553414
553415
553416
553417
553418
553419
553420
553421
553422
553423
553424
553425
553426
553427
553428
553429
553430
553431
553432
553433
553434
553435
553436
553437
553438
553439
553440
553441
553442
553443
553444
553445
553446
553447
553448
553449
553450
553451
553452
553453
553454
553455
553456
553457
553458
553459
553460
553461
553462
553463
553464
553465
553466
553467
553468
553469
553470
553471
553472
553473
553474
553475
553476
553477
553478
553479
553480
553481
553482
553483
553484
553485
553486
553487
553488
553489
553490
553491
553492
553493
553494
553495
553496
553497
553498
553499
553500
553501
553502
553503
553504
553505
553506
553507
553508
553509
553510
553511
553512
553513
553514
553515
553516
553517
553518
553519
553520
553521
553522
553523
553524
553525
553526
553527
553528
553529
553530
553531
553532
553533
553534
553535
553536
553537
553538
553539
553540
553541
553542
553543
553544
553545
553546
553547
553548
553549
553550
553551
553552
553553
553554
553555
553556
553557
553558
553559
553560
553561
553562
553563
553564
553565
553566
553567
553568
553569
553570
553571
553572
553573
553574
553575
553576
553577
553578
553579
553580
553581
553582
553583
553584
553585
553586
553587
553588
553589
553590
553591
553592
553593
553594
553595
553596
553597
553598
553599
553600
553601
553602
553603
553604
553605
553606
553607
553608
553609
553610
553611
553612
553613
553614
553615
553616
553617
553618
553619
553620
553621
553622
553623
553624
553625
553626
553627
553628
553629
553630
553631
553632
553633
553634
553635
553636
553637
553638
553639
553640
553641
553642
553643
553644
553645
553646
553647
553648
553649
553650
553651
553652
553653
553654
553655
553656
553657
553658
553659
553660
553661
553662
553663
553664
553665
553666
553667
553668
553669
553670
553671
553672
553673
553674
553675
553676
553677
553678
553679
553680
553681
553682
553683
553684
553685
553686
553687
553688
553689
553690
553691
553692
553693
553694
553695
553696
553697
553698
553699
553700
553701
553702
553703
553704
553705
553706
553707
553708
553709
553710
553711
553712
553713
553714
553715
553716
553717
553718
553719
553720
553721
553722
553723
553724
553725
553726
553727
553728
553729
553730
553731
553732
553733
553734
553735
553736
553737
553738
553739
5537340
5537341
5537342
5537343
5537344
5537345
5537346
5537347
5537348
5537349
5537350
5537351
5537352
5537353
5537354
5537355
5537356
5537357
5537358
5537359
5537360
5537361
5537362
5537363
5537364
5537365
5537366
5537367
5537368
5537369
55373610
55373611
55373612
55373613
55373614
55373615
55373616
55373617
55373618
55373619
55373620
55373621
55373622
55373623
55373624
55373625
55373626
55373627
55373628
55373629
55373630
55373631
55373632
55373633
55373634
55373635
55373636
55373637
55373638
55373639
55373640
55373641
55373642
55373643
55373644
55373645
55373646
55373647
55373648
55373649
55373650
55373651
55373652
55373653
55373654
55373655
55373656
55373657
55373658
55373659
55373660
55373661
55373662
55373663
55373664
55373665
55373666
55373667
55373668
55373669
55373670
55373671
55373672
55373673
55373674
55373675
55373676
55373677
55373678
55373679
55373680
55373681
55373682
55373683
55373684
55373685
55373686
55373687
55373688
55373689
55373690
55373691
55373692
55373693
55373694
55373695
55373696
55373697
55373698
55373699
553736100
553736101
553736102
553736103
553736104
553736105
553736106
553736107
553736108
553736109
553736110
553736111
553736112
553736113
553736114
553736115
553736116
553736117
553736118
553736119
553736120
553736121
553736122
553736123
553736124
553736125
553736126
553736127
553736128
553736129
553736130
553736131
553736132
553736133
553736134
553736135
553736136
553736137
5537361

1 terms of this order on behalf of the receivership estate, including executing any and all
2 documents.

3 Dated: April 3, 2013.



4
5 United States District Judge
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

United States District Judge
District of Nevada

EXHIBIT A



Robert R. Rubin
Attorney
Direct Line / 916.231.4079
brubin@boutinjones.com

February 27, 2013

VIA EMAIL & U.S. MAIL

Placer 1 Owners' Receivership
c/o Elli M. A. Mills, JD, MBA
Court Appointed Receiver
5401 Longley Lane, Suite 42
Reno, NV 89511

Re: Engagement Letter

Dear Mr. Mills:

We are pleased to represent Placer 1 Owners' Receivership in connection with its property tax dispute regarding three parcels located in Placer County. In addition, we will provide other ongoing legal services, if any, requested or directed by you from time to time.

Legal Fees

We have agreed to undertake your representation at our standard hourly rates. My hourly rate is \$545. Our firm includes lawyers with a variety of skills and experience, and we draw upon each other's skills to provide cost-effective legal services to you. When appropriate, we will assign certain portions of the work to persons with lower billing rates in order to minimize your legal costs. All work not performed by the firm's shareholders, however, will be completed under a shareholder's direct supervision, and Boutin Jones Inc. assumes full responsibility for all work performed.

Costs

In addition to our legal fees, we charge for costs we incur on your behalf. We separately itemize certain costs such as express delivery fees, computerized legal research charges and fees for recording deeds or other documents. We may send the invoices for some of these costs directly to you for payment, and we may ask that you pay such costs in advance. Itemization is not practical for other costs such as photocopying, long-distance telephone, postage and facsimile charges. To cover these costs, we add to each bill an administrative charge of 4% of the legal fees charged each month.

We welcome a free and open discussion about our fee structure or any particular statement or charge. We respect the importance which our clients attach to the significant matter of fees.



Placer 1 Owners' Receivership
c/o Elli M. A. Mills, JD, MBA
February 27, 2013
Page 2

Retainer

It is the policy of our firm to ask for a retainer from all new clients and from existing clients in connection with all new matters. At this time, we are waiving the retainer; however, we reserve the right to request one in the future. All retainers paid to us are deposited in our client trust account. This letter will authorize us to withdraw from the trust account balance the monthly fees and costs we bill you. If the trust account balance is insufficient to cover our fees and costs, we will bill you for the insufficiency and ask you to replenish the retainer. Any balance remaining in the trust account after the conclusion of our work will be promptly refunded to you.

Schedule of Payment

We request that you pay our invoice within ten (10) days following your receipt of our invoice, and we reserve the right to withdraw from your representation for nonpayment of our fees. Delinquencies of thirty (30) days or more from the date of the invoice will be subject to a late charge to cover additional costs that we incur. The late charge is five percent (5%) of the fees and costs incurred during the billing period covered by the invoice.

Standard Provisions Attached

The enclosed Boutin Jones Inc. Standard Terms Regarding Services further clarify terms and conditions of our representation. Together with this letter, the Standard Terms contain our agreement for legal services.

I encourage you to contact me if you have any questions regarding our representation or our fees. If these terms are acceptable, please sign the Acceptance attached to this letter and return the copy to me. This will confirm your agreement to the terms of our engagement as described in this letter and the Standard Terms. You may keep the original for your files.

Thank you for the opportunity to represent Placer 1 Owners' Receivership.

Very truly yours,

A handwritten signature in black ink, appearing to read "Robert R. Rubin".

Robert R. Rubin

Enclosure



Placer 1 Owners' Receivership
c/o Elli M. A. Mills, JD, MBA
February 27, 2013
Page 3

ACCEPTANCE

The undersigned accepts the agreement for legal services contained in this letter and the attached Standard Terms.

Dated: _____

PLACER 1 OWNERS' RECEIVERSHIP

By _____
Elli M. A. Mills, JD, MBA,
Court Appointed Receiver



BOUTIN JONES INC. STANDARD TERMS REGARDING LEGAL SERVICES

These Standard Terms, together with the fee engagement letter, constitute the Agreement for Legal Services ("Agreement") between you and Boutin Jones Inc.

- 1. Effective Date.** This Agreement is effective as of the date we first perform services on your behalf. If we perform legal services at your request while we are waiting for you to sign and return this Agreement, you will still be required to pay for those services even if you decide not to sign and return this Agreement.
- 2. Conflicts of Interest.** We have conducted a search of our files to determine if any conflicts exist that would make it impossible for us to represent you in this matter. A conflict occurs when we are asked to represent a party against a former or present client. We are prohibited from providing services where a conflict exists unless all affected parties give us permission in writing. If a conflict arises in the future, we may not be able to continue to represent you with respect to this matter unless we obtain the appropriate waivers. At this time we do not see any conflicts of this nature. If we discover any such conflicts during the course of our representation, we will bring them to your attention immediately.
- 3. Attorney Time.** Our lawyers and paralegals bill in minimum units of 0.10 hours (six minutes) for any task. We will charge for all telephone calls relating to your case, including, but not limited to, calls with you and opposing counsel. Our legal personnel may confer among ourselves about your matter, as required. When we do confer, each person will charge for the time expended. If more than one of our legal personnel attends a meeting or other proceeding, each will charge for his or her time. We will charge for waiting time and for travel time, both local and out of town. We will also charge for legal research and analysis, review of documents, drafting of documents, and negotiation. All of the charges will be at the rates in effect when the services are rendered.
- 4. Out of Pocket Costs and Administrative Charge.** In addition to our legal fees, we charge for costs we incur on your behalf. We separately itemize certain costs such as filing fees, process service fees, court reporter fees, messenger and other delivery fees, document recordation fees, travel, and charges for computerized legal research. We may send the invoices for some of these costs directly to you for payment, and we may ask that you pay such costs in advance. Itemization is not practical for other costs such as photocopying, long-distance telephone, postage and facsimile charges. To cover these costs, we add to each bill an administrative charge of 4% of the legal fees charged each month.
- 5. Extraordinary Compensation.** In matters requiring great urgency, unusual complexity or special sophistication or training, the American Bar Association's Rules of Professional Conduct allow for these factors to be considered in formulating fees, and we would propose to



do so in such instances. For example, in the course of our representation, we may be asked to render a legal opinion to a third party on your behalf. Where such an opinion is rendered by our firm, we may include a reasonable additional charge over and above the time spent on the matter by firm personnel. The amount of such additional charge will be determined by consideration of the following factors: (1) the complexity, novelty and difficulty of the questions involved and the skill, experience and professional judgment required for the opinion; (2) the amount involved in the transaction and the firm's responsibility to the recipient of the opinion rendered; (3) the time limitations imposed by the circumstances; and (4) the scope of the diligence and investigation appropriate to the transaction.

6. Retainers. It is our standard practice to request a retainer from you prior to rendering any legal services on your behalf. We will ask that this retainer be replenished from time to time. All retainer funds will be held in our client trust account. We will apply the retainer amount to our fees and costs. Any retainer remaining in the client trust account at the conclusion of our representation, after payment of all fees and costs, will be returned to you absent any agreement otherwise. Failure to pay our fees and costs on a timely basis, or failure to replenish the retainer as requested from time to time, will be cause for Boutin Jones Inc. to withdraw from your representation.

7. Billing Statements. We will bill you on a monthly basis. Our invoices will state the date of each service, the name and hourly rate of the professional performing the service, a description of the service performed, and the amount of time devoted to each item. Our out-of-pocket costs will be itemized. We invite you to discuss with us at any time any questions you may have regarding our invoices or the status of your matter. You agree to inform us in writing within 30 days if you dispute any part of an invoice, and you agree that any invoice not disputed within that time is accurate.

8. Late Payment. Payment of our invoices is due within ten (10) days following your receipt of our invoice. If payment is not received within thirty (30) days from the date of the invoice, you agree to pay a late charge of five percent (5%) of the fees and costs incurred during the billing period covered by the invoice. This late charge covers additional costs that we incur as a result of late payment.

9. Notice of Change in Rates and Charges. The hourly rates quoted to you in the fee engagement letter are those currently used by our firm. Like all business people, we are not immune from increasing costs. From time to time, therefore, we must review and revise our rates and charges in order to keep pace with such demands. The revised rates and charges then will be applied to the services rendered thereafter on your behalf. While we will make every effort to notify you in advance of any increase, any increase will be reflected in our billings to you, and your receipt of such billings will constitute notice of any increase in our rates or charges.



10. Additional Services. We will provide other ongoing legal services as may be agreed upon between us from time to time. This Agreement shall apply to any such additional services.

11. Client Responsibilities. You agree to be truthful with us, to cooperate, to keep us informed of developments that relate to our services, to comply with this Agreement, to pay our bills on time, and to keep us advised of your current address, telephone number, and place of employment. You also agree to respond promptly, fully, and accurately to requests for information or documents and to other requests for assistance made by Boutin Jones Inc. We may communicate with you by email at any email address you provide to us from time to time.

12. Litigation. We cannot precisely determine the full nature and extent of the legal services that may be necessary. Much of what will be done depends upon the responses of other parties or the actions of the courts. Consequently, compensation for our services is not a fixed fee. Our fees are based upon the time devoted to your representation, including time spent on telephone calls, negotiations, factual investigations and analysis, legal research and analysis, conferring with other attorneys or staff in the office, document preparation and revision, travel away from the office, and all other items related to your representation.

13. Experts. To prepare or present your case or legal position, we may need expert witnesses, consultants, or investigators. We will select and engage them and you are responsible for their bills. When feasible we will consult with you before completing the engagement.

14. Settlement. If we are hired to pursue or defend a claim on your behalf, Boutin Jones Inc. will not settle the claim without your approval, and you have the absolute right to accept or reject any offer of settlement. We will notify you promptly of the terms of any settlement proposal that we receive on your behalf.

15. Liens. You grant Boutin Jones Inc. a lien on any and all claims or causes of action that are the subject of our representation and on any retainer held in our client trust account on your behalf. Our lien is for any sums owing to us for any unpaid costs or attorneys' fees. The lien attaches to any recovery you obtain.

16. Disclaimer of Guaranty. Boutin Jones Inc. can make no promises or guarantees about the outcome of this representation. Our comments about the outcome of your matter are expressions of opinion only.

17. Termination of Representation. You have the right to terminate our representation of you at any time. We have the same right, subject to our ethical obligation to provide you with reasonable notice to arrange for alternative representation. If requested by you, we will return your file to you, or to a substitute attorney of your choice at your written direction. You agree to pay our actual costs of transfer, including but not limited to copying costs.



18. Negotiated Agreement. This is a negotiated agreement that can be accepted or rejected by the parties. The terms of this Agreement are not set by law. You may consult independent counsel before entering into this Agreement.

19. Attorneys' Fees. In the event that suit or arbitration is brought to enforce or interpret any part of this engagement agreement, the prevailing party will be entitled to recover, in addition to the amount of any judgment or award, a sum as and for reasonable attorneys' fees and costs incurred. If collection is undertaken by the firm's attorneys or staff, and if we are determined to be the prevailing party, we shall be entitled to reimbursement for our time based on our hourly billing rates then in effect.

20. Entire Agreement. This Agreement constitutes the entire agreement between you and Boutin Jones Inc. No other agreement or statement made on or before the effective date of this Agreement is binding. If any provision of this Agreement is held to be unenforceable, the remaining provisions shall continue in full force and effect. This Agreement may be modified only in writing signed by both parties. This Agreement is deemed to be entered into at our principal office in Sacramento, California. The laws of the State of California shall apply to this Agreement.